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General Bills And Resolutions Affecting Business

Passed by the Split Biennial Session of the General Assembly, 1953

by

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The General Assembly of Georgia's Biennial Session of 1953 was an active session. A total of 1,287 Bills and 439 Resolutions were introduced. In the House of Representatives 1,046 Bills were introduced of which 715 or 69 per cent passed. In the Senate 241 Bills were introduced of which 141 or 58 per cent passed. Of the Resolutions passed many dealt with proposed constitutional amendments of a general or local nature, a large percentage were special appropriations covering claims against the State, and many others had the effect of law.

Local legislation as usual represented a large majority of the Bills, accounting for 581 or two-thirds of all Bills enacted. A move away from legislative action on special claims was made in the enactment of HB 877 permitting the State Department of Public Safety to pay the medical expense of employees injured in line of duty. Another law which would have permitted municipalities to open and close streets and alleys, thus reducing the number of local bills, was vetoed.

Laws enacted which were of general interest include the creation of a Turnpike Authority authorized to build a toll road across the State from north to south; a State Bridge Building Authority and authorization to the State Highway Department to enter into lease contracts with it; and provision for municipal employees to come under Social Security. Others were the enactment of a new Fair Trade Law, the Uniform Traffic Code; the act

prohibiting peace officers from joining labor unions; provision for progressive reduction of the tax on intangibles; requiring statement of liens against automobiles when applying for registration; and the law providing for payment of the ad valorem tax on automobiles before registration, which was vetoed. A number of laws are designed to strengthen the sales tax while others make modifications in the income tax, notably the law which permits corporations to make the same income tax deductions now allowed individuals. H. R. 229 proposes a constitutional amendment to remove the 15 mill limitation on school taxes by popular vote.

The Bills listed here are only those general bills of special interest to business, and will serve as a checklist for those who wish to seek further information by checking individual laws.

Senate Bills:

1. Toll Bridge Authority, authorized to issue bonds, to be retired out of tolls, and to build toll bridges, superseded by H. B. 794
2. Authorizes the State Highway Department to enter into lease contracts with the State Bridge Building Authority
3. State Bridge Building Authority created and authorized to issue self-liquidating bonds to build toll-free bridges, bonds to be retired from payments from State Highway Department Funds
7. Clarifies law so Election commissioners not count votes until polls close
24. Counties and cities authorized to levy 2 mills for hospital improvement
25. Authorizes mergers national and state banks
26. Provides method changing state bank to national bank
27. Superior court chartered banks allowed to convert to state banks
28. Fiduciaries may deposit funds at interest

*Dr. Pepper is Professor of Public Administration and Chairman of the Division of Public Administration, Atlanta Division, University of Georgia. He is editor of the Legislative Service provided daily to the General Assembly while in session through the cooperation of the Atlanta Division of the University of Georgia and the Attorney General. The Legislative Service provides the members with a daily digest of bills introduced and their status as action is taken upon them. He also served unofficially as advisory consultant to the House committee on Legislative procedure.

- in banks insured under Federal Deposit Insurance Corporation
29. Provides regulations by Superintendent of Banks for retention and disposition of bank records
 50. Requires sworn statement of liens on automobiles before registration
 59. Provides computation dates for unemployment security tax permitting possible reduction of tax paid
 74. Sheriff accept cash bond with permission of Judge Superior Court
 80. Creates a livestock development authority
 135. Provides for making intangible tax returns May 1
 156. Strengthens Antisubversives Act
 162. Makes provisions for admission of testimony of insane and deceased persons by others
 165. Creates a "Capitol Square" giving State certain powers and rights relating to the area surrounding the capitol
 169. Authorizes banks to lend up to 30% of their capital or surplus with stock of any one corporation as security
 170. Limits amount of term insurance which may be issued under group life insurance policies
 171. Provides a new Fair Trade Law
 172. Females placed in same legal position as males as witnesses and provides for taking of depositions of females
 178. Permits state chartered corporations to make donations for charitable purposes
 191. Makes provision for suit on bond of real estate brokers and salesmen
 195. Provides procedures for increase of capital stock of trust companies and transfer of shares
 214. Provides for closing Fulton County Tax books April 1
 218. Extends time for recording liens to three months instead of 10 days
 224. Prohibits peace officers from joining labor unions
 233. Makes emergency Employment Security rates inapplicable after 1955 *Vetoed*
- Senate Resolutions*
38. Modifies provisions of sales tax as applied to industrial materials
 77. Governor given authority to negotiate for relocation and enlargement of W & A Railroad yards
 80. Establishes joint committee to study need for Legislative Council
 99. Establishes a commission to investigate establishment of a science center at the University of Georgia
- House Bills*
15. State prospect for water
 17. Permits County Boards to employ tax appraisers, and repeals law permitting employment of agent to seek out unreturned property
 20. Failure to serve local opponent with copy of demurrer may be prima facie grounds for dismissal of demurrer
 23. Confirms Governor's suspension taxes due from corporations where State failed to allow deduction of 50% of net long term capital gain over net short term capital loss.
 59. Limits professional licenses by counties or municipalities to maximum of \$15 a year
 111. Permits women to serve on juries
 115. Allows Highway Department to condemn land for barrow pits, wayside parks, drainage ditches, barns, other structures
 125. Makes certain modifications in law relating to grading and marketing of eggs
 128. Creates a Uniform Traffic Code
 134. Rural telephone cooperatives may improve facilities in municipalities if will improve rural service; may purchase telephone facilities in towns under 2,100
 154. Authorizes lien for hospital expenses
 155. Permits trust funds for employees, and accumulation of income from trust
 162. Permits Executors to lease property beyond

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- termination date of the trust
167. Sets interest rate income tax fi. fas. at 6%
183. Permits sale of property without condemnation procedure; cities may sell to U. S. or State when such property is subject to condemnation, this in addition to present powers
185. Pretrial procedure in civil cases, judges may demand attorneys expand or simplify their briefs
186. Provides for architects' liens by registered architects
187. Strengthens provision for licensing architects, and penalty for practice without license
196. Defines and regulates licensing of tourist courts
201. Permits clerk of Superior Courts, on request, to issue blank witness subpoenas
202. Title to land good after 40 years good record title without necessity of showing original State grant to prove title
210. Makes provision for probating will when persons are unknown or outside state by publication weekly for four weeks
235. Prohibits use of certain methods of killing fish
249. Require rural telephone cooperatives to get permission from affected governmental authorities before erecting lines on rights-of-way
251. Allows persons 18 years old or over to play billiards
254. Enables municipal employees to come under social security act and makes law conform to requirements
255. Provides that notice of damage suits for person or property shall be given municipalities within 90 days of the event giving cause for such suit
271. Repeals law relating to fish peddlers and licensing of peddlers of fresh water fish
272. Requires licensing of shrimpers and trawlers
278. Exempts licensed commercial fisherman from wholesale license
294. Requires all suits for breach of covenant restricting lands to certain use be brought within one year of covenant violation
299. Requires payment of ad valorem taxes on automobiles before application for licenses with provision for licenses if vehicles of corporations under jurisdiction of the Georgia Public Service Commission *Vetoed*
300. Incorporates rules regulating shrimping industry into Code of Georgia and gives Game & Fish Commission additional regulatory powers
303. Requires attendance of female witnesses in civil cases under same rules as male witnesses
321. Provides fees for Class "B" trailers
326. Requires that hunting and fishing license shall be carried on the person while hunting or fishing
327. Crime to advocate overthrow of Constitution
331. Obligation to pay attorneys fees enforceable upon a note or other evidence of indebtedness
337. Allows discharge of temporary administrator in same manner as permanent administrator
353. Amends act relating to judgment against bail, authorizes judge to order scire facias returnable next or next following term of court
354. Revises provisions for intangibles Tax on stock, notes, Bldg. & Loan Assn's, etc.
356. Provides for settlement of tax fi. fas. by Commissioner of Revenue with concurrence Attorney General, records must be kept
357. Excludes school lunches from payment of sales tax
359. Permits corporations same income tax deductions now allowed individuals
366. Prohibits erection of advertising signs on rights-of-way of state and county highways, except by permission of or by state Highway Department
378. Requires licensing and regulation of life insurance agents in Georgia the same as agents of fire, accident and health companies now regulated
381. Authorizes permits and reports in lieu of stamps for tax on commercial feeds and fertilizers
388. Makes certain changes in provision for appointment of special railroad officers
389. Provides that the ordinary appoint land processioners in each county
391. Suspends penalties in payment sales tax in providential cases where return is made within 5 days of demand
392. Attorney General be served copy of all pleadings under sales tax
393. Strengthen sales tax act by defining retail sale as sale of goods not for resale
394. Requires sales tax records to be kept by dealers for three years
395. Further defines who constitutes dealer under sales tax law
396. Revenue from coin operated machines taxable under sales tax law
397. Excludes industrial fuels, electricity, and ice from definition of industrial materials
398. Removes statute of limitations in fraud cases under sales tax law
466. Provides that mechanics and materialmen's lien on real estate may be satisfied by filing bond in double amount
474. Allows trusteeships to take title and operate utilities
493. Permits sales by guardians for reinvestment,



ATLANTA AREA ECONOMIC INDICATORS

ITEM	December 1953	November 1953	Percentage Change	December 1952	Percentage Change
EMPLOYMENT					
Job Insurance (Unemployment) Payments -----	\$272,336	\$154,954	+75.8	\$154,888	+75.8
Total Non-Agricultural Employment -----	303,000	301,100	+0.6	297,000	+2.0
Manufacturing Employment -----	79,100	79,900	-1.0	75,750	+4.4
Average Weekly Earnings, Factory Workers -----	\$62.06	\$62.16	-0.2	\$61.84	+0.4
Average Weekly Hours, Factory Workers -----	40.3	40.1	+0.5	41.5	-2.9
Number Help Wanted Ads -----	5,023	6,526	-23.0	7,139	-29.7
CONSTRUCTION					
Number Building Permits City of Atlanta -----	512	701	-27.0	642	-20.3
Value Building Permits City of Atlanta -----	\$3,204,531	\$11,274,667	-72.6	\$5,747,266	-44.3
Employees in Contract Construction -----	14,700	15,400	-4.3	13,350	+10.2
FINANCIAL					
Bank Debits (Millions) -----	\$1,359	\$1,204	+12.9	\$1,317	+3.2
Total Deposits (Millions) End of Period -----	\$994.9	\$977.8	+1.8	\$1,002.3	-0.7
POSTAL§					
Postal Receipts -----	\$1,958,059	\$1,396,279	+40.2	\$1,661,241	+14.9
Poundage 2nd Class Mail -----	1,238,518	1,350,868	-8.3	1,107,451	+11.8
Postal Savings to Credit Depositors, End of Period -----	\$3,025,951	\$3,035,941	-0.3	\$3,292,754	-8.1
OTHER					
Department Store Sales Index (Adjusted) (1947-49=100) -----	135	125	+8.0	132	+2.3
Department Store Stocks -----	N.A.	N.A.	-25.0	N.A.	-3.0
Retail Food Price Index (1947-49=100) -----	112.7	112.1	+0.5	113.0	-0.3
Number Telephones in Service -----	243,515	242,688	+0.3	232,630	+4.7
Cost of Living Index (1947-49=100) -----	117.1*	117.6*	-0.4	117.1*	-0.0

*December '53, September '53, November '52. N.A.—Not Available.

§City of Atlanta only.

Sources: All data on employment, unemployment, hours, and earnings: Employment Security Agency, Georgia Department of Labor; Number Help Wanted Ads: Atlanta Newspapers, Inc.; Building permits data: Office of the Building Inspector, Atlanta, Georgia; Financial data: Board of Governors, Federal Reserve System; Postal data: Atlanta Post Office; Retail Food Price Index: U. S. Department of Labor; Department Store Sales and Stock Indexes: Federal Reserve Bank of Atlanta and Board of Governors, Federal Reserve System; Telephones in Service: Southern Bell Telephone and Telegraph Company.



January through December, 1952 and 1953

1953	1952	ITEM	
\$80,950,592	\$41,852,050	Value Building Permits, City of Atlanta -----	+93.4
\$31,212,419	\$26,510,805	Sales Tax Collections\$ -----	+17.8
15,012,461	13,142,090	Poundage 2nd Class Mail Atlanta Post Office -----	+14.2
\$14,789.8	\$13,470.6	Bank Debits (Millions) -----	+9.8
\$62.93	\$57.94	Average Weekly Earnings,* Factory Workers -----	+8.6
\$15,447,236	\$14,308,982	Postal Receipts, Atlanta Post Office	+8.0
78,600	72,900	No. Manufacturing Employees* --	+7.8
243,515	232,630	Telephones in Service** -----	+4.7
291,800	283,200	Total Non-Agricultural Employment -----	+3.0
N.A.	N.A.	Department Store Sales (Based on dollar amounts) ----	+2.0
\$1,002.3	\$994.9	Total Deposits (Millions)† -----	+0.7
110,777	111,402	Number Help Wanted Ads -----	+0.6
10,506	10,470	Number Building Permits City of Atlanta -----	+0.3
40.8	40.8	Average Weekly Hours, Factory Workers* -----	0.0
112.7	113.0	Retail Food Price Index*** -----	-0.3
\$1,825,434	\$1,874,312	Job Insurance Payments -----	-2.6
N.A.	N.A.	Department Store Stocks** -----	-3.0
14,200	14,600	No. Construction Employees* ----	-3.8
\$3,025,951	\$3,292,754	Postal Savings to Credit of De- positors at End of Period** ---	3.1

\$1953 figure includes more than \$600,000
 back taxes collected in 1953.
 *Average Month.
 **December 31 of each year.
 ***December of each year.
 †Last Wednesday in December.
 N.A.—Not Available.
 Sources: Same as Page 4.

- any difference reinvested as ordered by court
519. Permits municipalities to use parking meter funds to retire revenue certificates, issue certificates to provide parking areas, buildings, pledge meter collections payment interest and principal
534. Changes from 40% to 30% amount due on first income tax installment
535. Provides that trust beneficiaries may receive income up to \$600 before being disallowed as income tax dependent
536. Eliminates 2% alternate tax rate on corporation incomes and provides tax rate shall be 5½% net income
537. Clarifies provision for deductions for social security, old age benefits and unemployment taxes for income tax purposes
538. Allows net operating loss deductions in State income tax returns to be handled the same as in federal returns
539. Modifies license and occupational taxes for corporations
545. Gives cities power to open and close streets *Vetoed*
562. Sales tax not to apply to business reorganizations where same proportionate share stock retained by participants
564. Municipality may contract with Hill-Burton hospitals for care indigent sick and injured
598. Requires treatment or cooking of garbage before feeding
602. Veterans' business licenses waived
640. Amends law dealing with livestock marks and brands, and provides for their protection
647. Provides that security deeds shall be superior to tax liens on other properties of person who owns property in question
651. Provides for warehouse inspection
653. Allows independent State Authorities to designate depositories for funds they receive
654. Authorizes State Highway Department to construct drainage systems
660. Provides for dissolution of defunct railroad corporations
661. Fixes by law state Democratic primary for second Wednesday in September of each election year
674. Provides a separate division for Vocational Education
676. Sets up a Georgia Forestry Research Commission
677. Allows Georgia to co-operate with other states in fighting forest fires
686. Allows counties to license, and tax fortune tellers up to \$1,000
689. Removes state tax on shrimp, oysters and prawn
746. Authorizes dismissal suits pending for five years unless they are continued yearly
752. Provides for erection of "Welcome Stations" to greet tourists at state lines
755. Allows deductions of baby-sitters fees of working parents in income tax returns
794. Creates a turnpike authority with power to build toll roads
797. Exempts attorneys from jury duty
800. Allows employees of counties and cities to vote to join federal Social Security program
801. Provides that no sales tax will be charged against property owned before tax went into effect but imported into state afterwards
845. Prohibits sale of liquor to minors
849. Extends lease on certain properties owned by W. & A. Railroad to 99 years
850. Sets maximum fee of \$5,000 for filing incorporation proceedings
851. Provides for licensing of all real estate brokers and salesmen
877. Permits State Safety Department to pay medical expense of employees injured in line of duty
893. Allows State to give credit on sales tax paid in other states only when that state allows similar credit for Georgia taxes paid
895. Requires proof of payment of sales tax on auto before registration *Vetoed*
897. Requires wardens to post \$10,000 bonds and their deputies—if so directed—to post \$5,000 bonds
899. Allows single person, as head of household, to claim income tax exemptions for minor children in his care
949. Exempts "Hot" fuel oil from sales tax when not used for highway purposes *Vetoed*
950. Provides special auto license tags for National Guards
958. Provides for verification of age of minor applying for drivers license
959. Classifies records of Pardon and Parole Board investigations as confidential
971. Allows Georgia to expend monies outside the State for training of physically handicapped children
972. Requires a majority vote of members of REA corporations to dissolve such corporations
1034. Provides that the 1952 Tax Digest shall govern State School Fund Distribution
- House Resolutions*
85. Proposes a constitutional amendment providing for an annual 40-day session of the Legislature
106. Proposes a constitutional amendment authorizing taxation of income produced by church-owned property used for income purposes
164. Committee study need for State Warehouse system
225. Proposes constitutional amendment to set up

- private schools in case of an antisegregation ruling by U. S. Supreme Court
229. Proposes to remove 15 mill limitation on tax for school purposes by vote of the people
243. Proposes a constitutional amendment allowing Home Rule legislation
326. Petition Congress to authorize 90% parity on farm crops
336. Authorizes University of Georgia to accept grant from Kellogg foundation

Credit Executive Development Institute To Run Ten Weeks

"Credit Executives of both wholesale and retail firms, bankers, and other qualified credit personnel of Atlanta and surrounding cities will have an opportunity to attend a ten weeks Credit Executive Development Institute presented by the School of Business Administration, Atlanta Division, University of Georgia", W. LeRoy House, Vice President and Chairman of the Education Committee of the Georgia Association of Credit Management, Inc.

Beginning March 6th, the course will be in ten three-hour sessions each Saturday morning at 10:00 A.M. Dr. Stuart McFarland, Chairman of the Marketing Division, will serve as Director.

Sponsored by the Georgia Association of Credit Management, Inc., the course is designed for credit executives and bankers in a program of self-improvement and will enable them to sharpen their skills and meet the challenge of higher standards of their profession. Enrollment will be limited to thirty executives.

Eminently qualified instructors from the faculty of the Atlanta Division's School of Business Administration will teach the following subjects:

Saturday, March 6, 1954—"DEVELOPING EXECUTIVE LEADERSHIP" by Elbert T. Eggers, M.S., Asst. Prof. of Management; Saturday, March 13th—"WHAT MAKES A GOOD CREDIT EXECUTIVE" by Daniel J. James, Ph.D., assistant professor in charge of Sales and Sales Management Concentration; Saturday, March 20th—"HUMAN RELATIONS IN CREDIT" by Albert D. Maynard, LL.B., Attorney and Asst. Prof. of Labor Relations; Saturday, March 27th—"ECONOMIC PROBLEMS AFFECTING CREDIT" by John P. Gill, Ph.D., Prof. of Economic Statistics and Director, Division of Research; Saturday, April 3rd—"MAR-

GEORGIA ECONOMY IN 1952 AND 1953			
ITEM	1952	1953	% Change
Job Insurance Payments	\$10,234,730	\$9,502,843	+7.7
Non-Agricultural Employment (000)*	906.3	881.4	+2.8
Non-Agricultural Employment—Women (000)*	296.6	287.6	+3.1
Non-Agricultural Employment—Manufacturing (000)*	315.9	308.2	+2.5
Average Weekly Earnings, Factory Workers*	\$ 50.27	\$ 47.88	+5.0
Number Business Incorporations	1,299	1,179	
Number Business Failures	109	51	
Business Failures, Liabilities	\$ 3,373,000	\$2,237,000	
Electric Energy Produced (000,000 KWH)†	510,855	459,182	+11.3
Bank Debts, 10 Centers (000)	\$20,375,872	\$18,906,499	+7.8
Total Deposits (000,000)***	\$ 1,448.6	\$ 1,462.0	-0.9
Department Store Sales	N. A.	N. A.	+2.0
Cars of Revenue Freight Loaded Southern District†	6,420,461	6,522,696	-1.6
Sales Tax Collection	\$101,633,636	\$97,764,788	+4.0
Total Cotton Systems Spindle Houses operated, all fibers (Millions)**	1,491	1,311	+13.7
Cotton System Spindles in Place (000)*	3,233	3,265	-1.0

*Average Month.

**2 January, 1954 and 27 December, 1952.

***Last wedne. day in December.

†12 months ending Nov., 1953 and 1952.

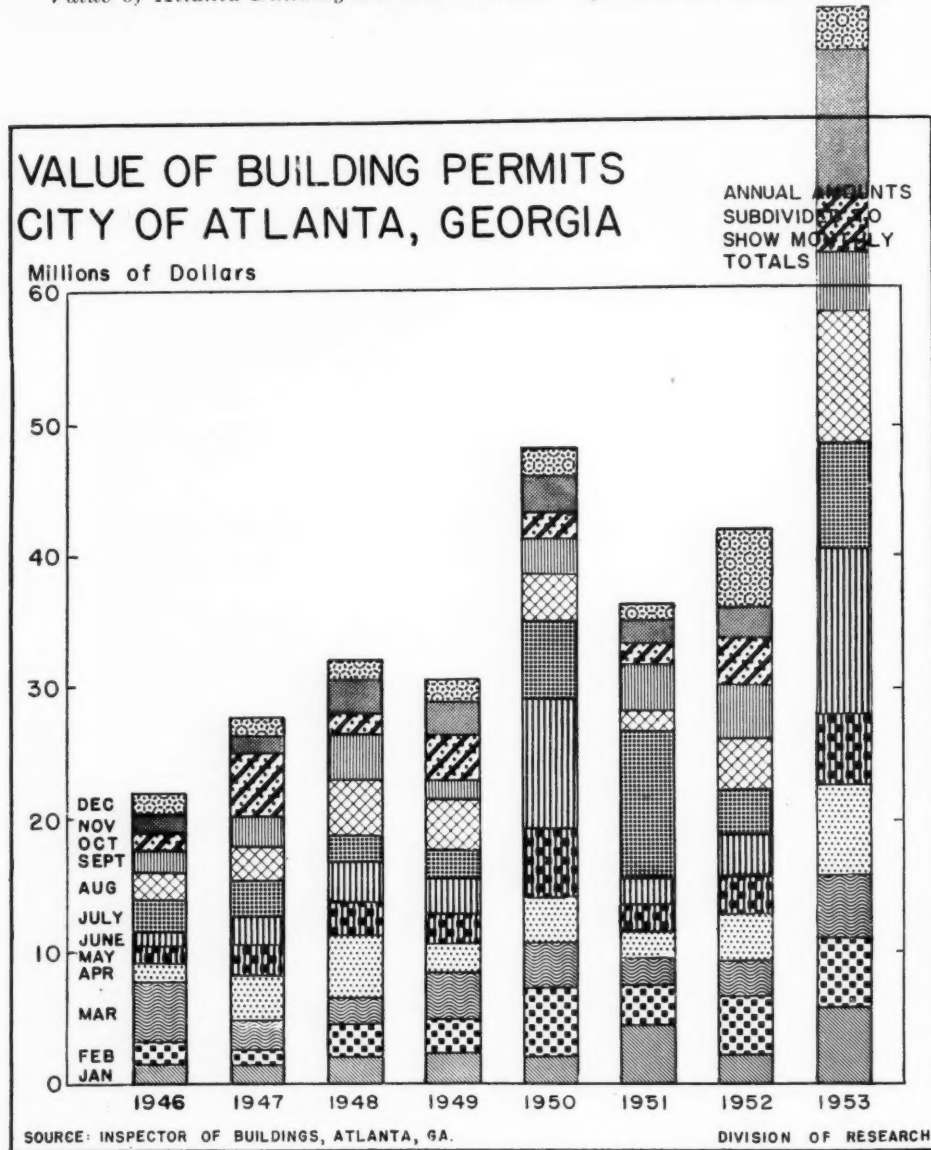
‡The States in the Southern District are: W. Va. (major pt.), Va., Ky., Tenn., N. C., S. C., Ga., Miss., Ala., Fla., La. (pt.).

Sources: EMPLOYMENT, EARNINGS, and JOB INSURANCE PAYMENTS Data: Georgia Employment and Earnings by Industry, 1952-1953; Georgia Department of Labor, Employment Security Agency; COTTON SYSTEM SPINDLE DATA: Facts For Industry, Cotton System Spinning Activity, U. S. Department of Commerce, Bureau of the Census; NUMBER BUSINESS FAILURES, LIABILITIES, and NEW BUSINESSES: Dun's Statistical Review, Dun & Bradstreet, Inc.; ELECTRIC ENERGY PRODUCED, Electric Power Statistics, Federal Power Commission; BANK DEBITS, Release G. 6, Board of Governors, Federal Reserve System; TOTAL DEPOSITS and DEPARTMENT STORE SALES: Federal Reserve Bank of Atlanta; CARS OF REVENUE FREIGHT LOADED: Association of American Railroads, Car Service Division; SALES TAX COLLECTIONS: Georgia Department of Revenue.

KETING AND CREDIT," by B. R. Moechel, Ph.D., Asst. Prof. of Marketing; Saturday, April 10th—"CORPORATE FINANCIAL POLICY" by Leland C. Whetten, M.B.A., Asst. Prof. of Accounting and Finance; Saturday, April 17th—"USE OF FINANCIAL STATEMENTS", William R. Hammond M.B.A., C.P.A., Chairman, Division of Accounting; Saturday, April 24th—"LEGAL RIGHTS AND HOW TO USE THEM" by Martin H. Peabody, LL.B., Attorney, and Adjunct Prof. of Business Law; Saturday, May 1st—"MEASURING CREDIT DEPARTMENT EFFICIENCY" by John P. Gill, Ph.D., Prof. of Economic Statistics and Director, Division of Research; and Saturday, May 8th—"PROBLEMS OF CREDIT MANAGEMENT" by Stuart W. McFarland, Ph.D., Chairman, Marketing Division.

For further information: Write or call Wm. P. Payton, Atlanta Division, University of Georgia, 24 Ivy Street, S. E., Atlanta 3, Georgia, CRpress 7683, Extension 11.

Value of Atlanta Building Permits Reaches Unprecedented Level in 1953



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